

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Kruse  
DOCKET NO.: 06-20369.001-R-1  
PARCEL NO.: 23-11-204-002-0000

The parties of record before the Property Tax Appeal Board are James Kruse, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 28-year old, one-story style dwelling of masonry construction containing 1,383 square feet of living area with a full basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration four comparable properties that are described as one-story masonry dwellings and are between 44 and 50 years old. The comparables have the same neighborhood code as the subject property. The comparables contain from 1,206 to 1,561 square feet of living area and have improvement assessments of \$8.72 to \$9.55 per square foot. The subject's improvement assessment is \$15.88 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented four comparable properties for the wrong subject property. The comparables consist of two-story frame and masonry townhouses that are nine to 12 years old. The comparables are located in a different neighborhood than the subject property. The dwellings contain from 2,244 to 2,293 square feet of living area and have improvement assessments of \$8.75 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,963
IMPR.:	\$	12,807
TOTAL:	\$	17,770

Subject only to the State multiplier as applicable.

PTAB/BRW/Apr.08/06-20371

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The board of review submitted evidence for the wrong subject property, and, as a result, their comparables received no weight in the Board's analysis. The Board finds the range established by the most similar comparables contained in this record is \$8.72 to \$9.55 per square foot of living area. The subject's improvement assessment of \$15.88 per square foot of living area falls well above this range. The appellant's comparables are the most similar to the subject in age, location, and most physical characteristics. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported, and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.